

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 26TH NOVEMBER 2007 / 5TH AGRAHAYANA 1929

WP(C).No. 3880 of 2004(J)

PETITIONER:

**LAMBOCHAN MATHEW,
PANNIVELIL, KADUTHURUTHY,
VALANCHIRA, KOTTAYAM.**

BY ADV. SRI.T.R.RAMACHANDRAN NAIR

RESPONDENTS:

- 1. STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO GOVERNMENT, REVENUE
(SLMC) DEPARTMENT, TRIVANDRUM.**
- 2. THE DISTRICT COLLECTOR, KOTTAYAM.**
- 3. THE REVENUE DIVISIONAL OFFICER, PALA**
- 4. THE TAHSILDAR, VAIKOM.**

BY GOVERNMENT PLEADER SRI. MUHAMMED PUZHAKKARA

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 26/11/2007, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

WP(C) NO: 3880/2003

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE ASSESSMENT ORDER NO. 85/6059/01 DT. 19/3/2002.

EXT.P2. COPY OF THE PROCEEDINGS NO. D. 2064/02/K.DIS DT. 28/09/2002.

EXT.P3. COPY OF THE REVISION PETITION BEFORE THE DIST. COLLECTOR, DT. 9/12/2002.

EXT.P4. COPY OF THE ORDER NO. B.10./45801/K.DIS DT. 20/7/03.

EXT.P5. COPY OF THE REVISION BEFORE THE GOVT. DT. 15/09/2003.

EXT.P6. COPY OF THE ORDER NO. 69769/SLMC/2/03/RD DT. 13/10/2003.

RESPONDENT'S EXHIBITS NIL.

True copy

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KURIAN JOSEPH J.

Writ Petition (Civil) No.3880 of 2004

Dated 26th November, 2007.

J U D G M E N T

Petitioner is aggrieved by the proceedings under the Kerala Building Tax Act, 1975. Two contentions are taken; one with regard to the maintainability of revision before the Government and two, regarding the dispute as to whether a temporary structure would come under the definition of the building. As far as maintainability of revision is concerned, since the Collector only exercised appellate powers, no further revision before the Government is available; only if the Collector exercises suo motu power of revision, a further revision before the Government is provided under Section 14 of the Kerala Building Tax Act.

2. As far as the disputed question of fact is concerned, it is very clear from Section 2(e) of the Act that such structures also will come under the definition of the term 'building'. On facts, it is seen from the counter affidavit that the building is erected on iron pillars with sheet roofing. In that view of the matter, there is no merit in the writ petition. It is accordingly, dismissed.

KURIAN JOSEPH, JUDGE.

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